

- 2nd Lt. James Lee, R.F.A.
 2nd Lt. John Frederick Ronald Le Mesurier, Lanc. R., Spec. Res.
 2nd Lt. Kenneth Petrie Letts, R.F.A., Spec. Res.
 Lt. Maitland Ben Levy, Ir. Gds., Spec. Res.
 T./Lt. Tom Arthur Lloyd-Rees, M.G. Corps.
 2nd Lt. George James Lobban, Gord. Highrs.
 T./2nd Lt. William Joseph Lunnon, attd. Midd'x R.
 2nd Lt. John Paget Lynch, R.F.A.
 2nd Lt. William Francis MacDonald, Sea. Highrs., Spec. Res.
 Lt. Charles Bruce Joy MacDonnell, M.G. Co.
 T./2nd Lt. William Clark Macfarlane, attd. R. War. R.
 Lt. (T./Capt.) Lionel Frederick Machin, K.O. Sco. Bord.
 Capt. David Mackie, M.B., R.A.M.C., Spec. Res.
 T./Capt. John Charsley Mackwood, R.A.M.C.
 2nd Lt. Donald Neil MacLachlan, Sco. Rif.
 Lt. (A./Capt.) Bruce Macpherson, Lanc. Fus.
 T./Capt. Henry William Magrath, Training Res.
 T./2nd Lt. Arthur William Channon Major, attd. Suff. R.
 T./2nd Lt. John Henry Manicon, attd. R.W. Surr. R.
 T./2nd Lt. James Duncan Mann, M.G. Co.
 2nd Lt. George Douglas Marsden, Ches. R.
 T./Capt. William Stretley Martin, M.B., R.A.M.C.
 Capt. Kenneth Graeme Maxwell, Manch. R.
 Lt. Hugh Roche McCabe, R. Highrs.
 T./Lt. (A./Capt.) Robert Hughes McCarroll, Linc. R.
 Lt. (A./Capt.) James Kenneth McConnel, D.S.O., Hrs.
 T./Lt. Maurice Joseph Richard Barry McCullagh, M.G. Corps.
 Capt. Ewyn Alastair McEwen, Arg. & Suth'd Highrs., Spec. Res.
 T./2nd Lt. Matthew Archibald McKenzie, R. Sc. Fus.
 2nd Lt. Berry McLachlan, R.F.A., Spec. Res.
 T./2nd Lt. James McLachlan, R.E.
 T./2nd Lt. William Wood McLean, Arg. & Suth'd Highrs.
 T./2nd Lt. Horace Miles, Oxf. & Bucks. L.I.
 T./2nd Lt. Herbert Morgan Meakin, attd. Notts. & Derby. R.
 T./Lt. (A./Capt.) Andrew Mein, Yorks. L.I.
 T./Capt. John Louis Menzies, M.B., R.A.M.C.
 2nd Lt. William Henry Metcalfe, R. Lanc. R.
 T./Lt. John Smith Michie, Gen. List and R.F.C.
 T./Sub-Lt. William Milton, R.N.V.R.
 T./Capt. James Bertram Mitton, M.B., R.A.M.C.
 2nd Lt. Ernest Eric Morgan, R.G.A., Spec. Res.
 T./2nd Lt. Hugh Morris, M.G. Corps.
 T./Capt. John Henry Morris-Jones, R.A.M.C.
 2nd Lt. Cecil William Morton, Worc. R.
 2nd Lt. Francis George Mottershaw, Notts. & Derby. R., Spec. Res.
 Lt. Archibald Bradshaw Muirhead, Arg. & Suth'd Highrs., Spec. Res.
 2nd Lt. (A./Capt.) Joseph Baxter Musgrave, Ches. R.
 T./2nd Lt. William John Nagle, Suff. R.
 T./Lt. Charles Frederic Wybrow Nash, Norf. R.
- 2nd Lt. Edward John Nicholls, R. War. R.
 T./2nd Lt. Reginald Nield-Siddall, R.W. Fus.
 2nd Lt. Charles Thomas Norman, R.F.A.
 Lt. Arthur Ronald Stansmore Nutting, Ir. Gds.
 T./Lt. Desmond Patrick O'Kelly, R.E.
 Lt. Henry Herbert Montague Oliver, R.G.A.
 T./2nd Lt. Thomas John Orme, M.G. Corps.
 2nd Lt. (A./Capt.) William Orr, R. Sc. Fus.
 2nd Lt. John Alwin Oughtred, E. York. R.
 2nd Lt. Griffith Charles Owen, R. Welsh Fus.
 2nd Lt. (T./Lt.) Roland William Andrew Painter, Midd'x R., attd. M.G. Coy.
 Lt. George Bowden Parkes, Lanc. Fus.
 T./Lt. Anthony Deane Parkin, Notts. & Derby. R.
 T./2nd Lt. John Herbert Parmenter, attd. Essex R.
 T./2nd Lt. Edward Kingsley Parrish, E. York. R.
 2nd Lt. John Merry Paterson, High. L.I.
 2nd Lt. James Dennis Payne, Gen. List and R.F.C.
 2nd Lt. George Samuel Pegler, Worc. R., Spec. Res.
 2nd Lt. Arthur Berkeley Penlington, R.F.A.
 Lt. Norman Victor Peters, R.F.A., Spec. Res.
 The Rev. Stephen Henry Phillimore, A. Chapl's Dept.
 2nd Lt. (A./Capt.) Robert Cairns Phillips, L'pool R.
 T./2nd Lt. Reginald John Phillips, attd. R.W. Fus.
 T./2nd Lt. Charles Henry Platt, attd. R. War. R.
 T./Capt. Joseph Herbert Porter, M.B., R.A.M.C.
 2nd Lt. Richard Paitson Porter, Manch. R.
 Lt. Frederick Morley Pott, Manch. R.
 Capt. Charles Henry Potter, Lanc. Fus.
 Qr.-Mr. and Hon. Lt. Philip William Powell, R. Lanc. R.
 2nd Lt. Edward Press, R.E.
 T./Capt. (A./Maj.) Walter Gideon Pringle, R.F.A.
 T./Capt. Norman Pallister Pritchard, R.A.M.C.
 2nd Lt. (A./Capt.) Arthur Paul Proctor, R. Lanc. R.
 2nd Lt. David Hart Provan, N. Lan. R.
 T./2nd Lt. Sidney Arthur Henry Pruden, attd. Midd'x R.
 2nd Lt. Eric Campbell Pugh, R. War. R., Spec. Res.
 Lt. Bernard John Pullin, R.F.A.
 Capt. James Purdie, R.A.M.C., Spec. Res.
 Lt. Basil Godfrey Quin, Camb. R.
 T./2nd Lt. James Quinn, R. Sc. Fus.
 Capt. James Rafter, M.B., R.A.M.C., Spec. Res.
 T./2nd Lt. John Goodburn Raine, attd. Durh. L.I.
 Lt. The Hon. Charles Fox Maule Ramsay, Yeo.
 T./Capt. Alan Randle, M.D., R.A.M.C.
 2nd Lt. William Denman Raymond, L'pool R.
 Rev. Arthur Frank Reeves, Army Chapl's Dept.
 Lt. (A./Maj.) Thomas Reilly, R.F.A.
 Lt. (A./Maj.) Hugh McArthur Richards, R.F.A.
 T./2nd Lt. George Hugh Richardson, Manch. R.
 T./Lt. (A./Maj.) George Roberts, R.F.A.
 T./Lt. John Aldridge Roch, M.G.C.
 Lt. (A./Capt.) Edward Thomas Rome, L'pool R.